

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF ADAMS COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
(NO ADJUSTMENT TO VALUES)**

Filed May 5, 1999

**APPEARANCES:**

For the County:	Susan Fredricks Adams County Assessor 500 West Fourth Street Hastings, NE 68901
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**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Adams County for tax year 1999 can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required.

**I.  
REPORTS AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Adams County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Nebr. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Nebr. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Industrial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Industrial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 96%.  
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 20.24.

3. That the Price Related Differential is 101.05.
4. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

7. That the median indicated level of value for the Commercial Class of property is 96%.  
This level is within the acceptable range.
8. That the Coefficient of Dispersion is 26.24.
9. That the Price Related Differential is 95.56.
10. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

13. That the median indicated level of value for the Agricultural Class of property is 74%.  
This level is within the acceptable range.
14. That the Coefficient of Dispersion is 23.22.
15. That the Price Related Differential is 108.22.
16. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

**V.  
CONCLUSIONS OF LAW**

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a

percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Adams County for tax year 1999.
2. That these Findings and Orders shall be served on the Adams County Assessor, the Adams County Clerk, the Chairperson of the Adams County Board and the Adams County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 1999, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 5th day of May, 1999.

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*Mark P. Reynolds, Chairman*

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*Janet L. Edwards, Commissioner*

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*Robert L. Hans, Commissioner*

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF ANTELOPE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Antelope County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Antelope County in compliance with that mandate.



## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 17.54.
3. That the Price Related Differential for the Residential Class of Property is 101.05.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 28.32.
8. That the Price Related Differential for the Commercial Class of property is 121.69.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 79%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.15.
13. That the Price Related Differential for the Agricultural Class of property is 102.63.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Antelope County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Antelope County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County

Attorney of Antelope County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF ARTHUR COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Arthur County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Arthur County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 12.16.
3. That the Price Related Differential for the Residential Class of Property is 104.12.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 96%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 18.92.
8. That the Price Related Differential for the Commercial Class of property is 91.92.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that

class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 16.43.
13. That the Price Related Differential for the Agricultural Class of property is 98.72.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Arthur County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Arthur County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County

Attorney of Arthur County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner



**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF BANNER COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER**  
**(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Banner County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Banner County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. The information available at this time is insufficient to calculate the level of value and other statistical measures for the Residential Class of property. Until additional information is presented, it is presumed that the County has valued this class of property in accordance with Nebraska law.
2. The information available at this time is insufficient to calculate the level of value and other statistical measures for the Commercial Class of property. Until additional information is presented, it is presumed that the County has valued this class of property in accordance with Nebraska law.
3. That the median indicated level of value for the Agricultural Class of property is 77%.
4. That the Coefficient of Dispersion for the Agricultural Class of property is 18.40.
5. That the Price Related Differential for the Agricultural Class of property is 118.18.
6. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.

7. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Banner County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Banner County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Banner County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 7th day of May, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF BLAINE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER**  
**(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Blaine County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Blaine County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 25.94.
3. That the Price Related Differential for the Residential Class of Property is 110.87.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. The information available at this time is insufficient to calculate the level of value and other statistical measures for the Commercial Class of property. Until additional information is presented, it is presumed that the County has valued this class of property in accordance with Nebraska law.
7. That the median indicated level of value for the Agricultural Class of property is 76%.
8. That the Coefficient of Dispersion for the Agricultural Class of property is 19.62.
9. That the Price Related Differential for the Agricultural Class of property is 104.41.



10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
11. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Blaine County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Blaine County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Blaine County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 7th day of May, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF BOONE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Boone County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Boone County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 18.16.
3. That the Price Related Differential for the Residential Class of Property is 105.43.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 99%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 20.96.
8. That the Price Related Differential for the Commercial Class of property is 119.28.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 78%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 17.32.
13. That the Price Related Differential for the Agricultural Class of property is 102.60.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Boone County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Boone County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Boone County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF BOX BUTTE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Box Butte County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.



Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Box Butte County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 20.40.
3. That the Price Related Differential for the Residential Class of Property is 103.23.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 92%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 27.70.
8. That the Price Related Differential for the Commercial Class of property is 101.09.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 74%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 26.89.
13. That the Price Related Differential for the Agricultural Class of property is 103.85.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Box Butte County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Box Butte County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Box Butte County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF BOYD COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Boyd County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Boyd County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 15.35.
3. That the Price Related Differential for the Residential Class of Property is 104.40.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 23.55.
8. That the Price Related Differential for the Commercial Class of property is 93.20.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 74%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 23.76.
13. That the Price Related Differential for the Agricultural Class of property is 110.96.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Boyd County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Boyd County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Boyd County be notified of this decision forthwith, as required by Neb. Rev.



Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	<b>AMENDED FINDINGS AND ORDER</b>
OF THE EQUALIZATION	)	<b>(No Show Cause Hearing)</b>
OF BROWN COUNTY,	)	<b>(Correction in Agricultural Statistics)</b>
NEBRASKA	)	

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Brown County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Brown County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 20.97.
3. That the Price Related Differential for the Residential Class of Property is 109.47.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 93%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 20.33.
8. That the Price Related Differential for the Commercial Class of property is 105.68.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 22.13.
13. That the Price Related Differential for the Agricultural Class of property is 105.56.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Brown County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Brown County for tax year 1999.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Brown County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF BUFFALO COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Buffalo County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Buffalo County in compliance with that mandate.



## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 7.81.
3. That the Price Related Differential for the Residential Class of Property is 101.05.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 11.58.
8. That the Price Related Differential for the Commercial Class of property is 103.26.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 12.66.
13. That the Price Related Differential for the Agricultural Class of property is 101.35.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Buffalo County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Buffalo County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Buffalo County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF BURT COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Burt County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Burt County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 19.48.
3. That the Price Related Differential for the Residential Class of Property is 103.30.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 22.64.
8. That the Price Related Differential for the Commercial Class of property is 105.75.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 75%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 21.45.
13. That the Price Related Differential for the Agricultural Class of property is 104.11.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Burt County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Burt County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Burt County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner



**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF BUTLER COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Butler County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Butler County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 9.00.
3. That the Price Related Differential for the Residential Class of Property is 100.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 14.96.
8. That the Price Related Differential for the Commercial Class of property is 106.59.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 77%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 16.73.
13. That the Price Related Differential for the Agricultural Class of property is 103.85.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Butler County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Butler County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Butler County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF CASS COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Cass County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Cass County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 11.77.
3. That the Price Related Differential for the Residential Class of Property is 102.25.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 9.04.
8. That the Price Related Differential for the Commercial Class of property is 100.00.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.



### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Cass County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Cass County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Cass County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

#### **IT IS SO ORDERED.**

Dated this 13th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

*Seal*

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF CEDAR COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Cedar County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Cedar County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 92%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 25.39.
3. That the Price Related Differential for the Residential Class of Property is 105.62.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 100%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 28.86.
8. That the Price Related Differential for the Commercial Class of property is 107.69.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 77%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 17.95.
13. That the Price Related Differential for the Agricultural Class of property is 101.30.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Cedar County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Cedar County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Cedar County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF CHASE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 13, 1999

**APPEARANCES:**

For the County:	Dorothy Bartels Chase County Assessor P.O. Box 1299 Imperial, NE 69033
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**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Chase County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Chase County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the



counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 102%.  
This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 24.05.

3. That the Price Related Differential is 107.07.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Residential Subclass of property of Wauneta Village, aggregated, in the County, a decrease in the amount of 26% must be made in order to bring the median indicated level of value from 130.68 to 96.70 as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Residential Class of property will be 98%, the COD will be 22.37, and the PRD will be 104.17.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

9. That the median indicated level of value for the Commercial Class of property is 91%.  
This level is not within the acceptable range set by state law.
10. That the Coefficient of Dispersion is 30.67.
11. That the Price Related Differential is 95.05.

12. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
13. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
14. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
15. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 6% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range, 96%, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
16. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 30.81, and the PRD will be 94.39.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

17. That the median indicated level of value for the Agricultural Class of property is 75%.  
This level is within the acceptable range set by state law.
18. That the Coefficient of Dispersion is 22.48.
19. That the Price Related Differential is 103.95.

20. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
21. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
22. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
23. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Residential Subclass of property of Wauneta Village, aggregated, in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be decreased by 26%.
2. That this ordered adjustment shall be applied to all residential real property in the Village of Wauneta, including both land and improvements, urban or suburban.
3. That the ordered adjustment shall be applied to all residential real property located in the Village of Wauneta, including mobile homes and recreational property.
4. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be increased by 6%.
5. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
6. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.

7. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
8. That these Findings and Orders shall be served on the Chase County Assessor, the Chase County Clerk, the Chairperson of the Chase County Board and the Chase County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
9. That on or before June 5, 1999, the Chase County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That the Property Tax Administrator shall audit the records of the Chase County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Chase County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF CHERRY COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 13, 1999

**APPEARANCES:**

For the County:	Mae Hanson Cherry County Assessor P.O. Box 379 Valentine, NE 69201
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**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Cherry County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Cherry County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.



## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . .” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Calss of property is 95. This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 21.88.

3. That the Price Related Differential is 111.90.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this subclass of property is not appropriate, as shown by the COD and/or the PRD.
6. That the median indicated level of value for the Suburban Residential Subclass of property is 80.25%. This level is not within the acceptable range set by state law.
7. That the Coefficient of Dispersion is 45.26.
8. That the Price Related Differential is 138.33.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Suburban Residential Subclass of property.
10. That the quality of the assessment practices of the County for this subclass of property is not appropriate, as shown by the COD and/or the PRD.
11. That the median indicated level of value for the Rural Residential Subclass of property is 82.61%. This level is not within the acceptable range set by state law.
12. That the Coefficient of Dispersion is 25.09.
13. That the Price Related Differential is 102.76
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Rural Residential Subclass of property.
15. That the quality of the assessment practices of the County for this subclass of property is not appropriate, as shown by the COD and/or the PRD.

16. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
17. That in order to make the proposed assessment just and equitable for the Suburban Residential Subclass of property in the County, an increase in the amount of 20% must be made in order to bring the median indicated level of value of 80.25 to the midpoint of the acceptable range, 96%, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
18. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Suburban Residential Subclass of property will be 96.30%, the COD will be 45.23, and the PRD will be 138.29.
19. That in order to make the proposed assessment just and equitable for the Rural Residential Subclass of property in the County, an increase in the amount of 16% must be made in order to bring the median indicated level of value of 82.61 to the midpoint of the acceptable range, 96%, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
20. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Rural Residential Subclass of property will be 95.83%, the COD will be 25.09, and the PRD will be 102.76.
21. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Residential Class of property will be 96%, the COD will be 22.24, and the PRD will be 110.23.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

22. That the median indicated level of value for the Commercial Class of property is 99%.  
This level is within the acceptable range set by state law.
23. That the Coefficient of Dispersion is 21.40.
24. That the Price Related Differential is 108.99.
25. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
26. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
27. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
28. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

29. That the median indicated level of value for the Agricultural Class of property is 77%.  
This level is within the acceptable range set by state law.
30. That the Coefficient of Dispersion is 28.96.
31. That the Price Related Differential is 117.65.

32. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
33. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
34. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
35. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Suburban Residential Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 20%.
2. That the value of the Rural Residential Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 16%.
3. That the ordered adjustments shall be applied to all residential real property in the County, whether that property is suburban or rural.
4. That these ordered adjustments shall be applied to all suburban and rural subclasses of residential real property in the County, including both land and improvements.
5. That the ordered adjustment shall be applied to all suburban and rural subclasses of residential real property in the County, which includes agricultural and ranch home sites, mobile homes and recreational property, including improvements on leased land.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 1999.

7. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
8. That these Findings and Orders shall be served on the Cherry County Assessor, the Cherry County Clerk, the Chairperson of the Cherry County Board and the Cherry County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
9. That on or before June 5, 1999, the Cherry County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That the Property Tax Administrator shall audit the records of the Cherry County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Cherry County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).



**IT IS SO ORDERED.**

Dated this 13TH day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF CHEYENNE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Cheyenne County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Cheyenne County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 12.99.
3. That the Price Related Differential for the Residential Class of Property is 102.17.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 15.38.
8. That the Price Related Differential for the Commercial Class of property is 101.08.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 12.47.
13. That the Price Related Differential for the Agricultural Class of property is 102.70.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Cheyenne County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Cheyenne County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Cheyenne County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 14th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF CLAY COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 5, 1999

**APPEARANCES:**

For the County:	Christine Flesner Clay County Assessor 111 West Fairfield Street Clay Center, NE 68933
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**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Clay County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Clay County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the



counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 95%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 16.36.

3. That the Price Related Differential is 103.33.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

7. That the median indicated level of value for the Commercial Class of property is 88%.  
This level is not within the acceptable range set by state law.
8. That the Coefficient of Dispersion is 30.24.
9. That the Price Related Differential is 105.75.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
12. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.

13. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the subclass of the Village of Sutton in the amount of 27%, from 75.77 to 96.23, must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
14. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 28.08, and the PRD will be 102.06.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

15. That the median indicated level of value for the Agricultural Class of property is 76%.  
This level is within the acceptable range set by state law.
16. That the Coefficient of Dispersion is 13.22.
17. That the Price Related Differential is 105.56.
18. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
19. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
20. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

21. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 1999.
2. That the value of the Commercial Subclass of property of the Village of Sutton in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 27%, from 75.77 to 96.23.
3. That this ordered adjustment shall be applied to all commercial real property in the Village of Sutton, including both land and improvements.
4. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
5. That these Findings and Orders shall be served on the Clay County Assessor, the Clay County Clerk, the Chairperson of the Clay County Board and the Clay County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
6. That on or before June 5, 1999, the Clay County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

7. That the Property Tax Administrator shall audit the records of the Clay County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
8. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Clay County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 5th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	<b>FINDINGS AND ORDER</b>
OF THE EQUALIZATION	)	<b>(No Show Cause Hearing)</b>
OF COLFAX COUNTY,	)	
NEBRASKA	)	

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Colfax County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Colfax County in compliance with that mandate.



### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 20.97.
3. That the Price Related Differential for the Residential Class of Property is 104.35.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 96%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 26.07.
8. That the Price Related Differential for the Commercial Class of property is 101.09.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 75%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 21.68.
13. That the Price Related Differential for the Agricultural Class of property is 102.63.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Colfax County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Colfax County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Colfax County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 14th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF CUMING COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Cuming County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Cuming County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 16.21.
3. That the Price Related Differential for the Residential Class of Property is 104.40.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 96%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 24.68.
8. That the Price Related Differential for the Commercial Class of property is 111.76.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 74%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.36.
13. That the Price Related Differential for the Agricultural Class of property is 104.11.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Cuming County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Cuming County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Cuming County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 14th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner



**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF CUSTER COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed April 29, 1999

**APPEARANCES:**

For the County:       Connie Braithwaite  
                              Custer County Assessor  
                              431 South Tenth Street  
                              Broken Bow, NE 68822

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Custer County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Custer County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 92%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 25.61.

3. That the Price Related Differential is 105.56.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 89%.  
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 30.47.
10. That the Price Related Differential is 108.75.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.

13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 13% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 29.64, and the PRD will be 107.95.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 77%.  
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 22.57.
18. That the Price Related Differential is 102.60.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.

21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **VII. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be raised by 13%, except for the villages of Ansley and Arnold.
2. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements, except the villages of Ansley and Arnold.

3. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
4. That these Findings and Orders shall be served on the Custer County Assessor, the Custer County Clerk, the Chairperson of the Custer County Board and the Custer County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
5. That on or before June 5, 1999, the Custer County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
6. That the Property Tax Administrator shall audit the records of the Custer County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
7. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Custer County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 29th day of April, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner



**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF DAKOTA COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Dakota County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Dakota County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 10.91.
3. That the Price Related Differential for the Residential Class of Property is 101.09.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 18.19.
8. That the Price Related Differential for the Commercial Class of property is 94.74.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 74%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.35.
13. That the Price Related Differential for the Agricultural Class of property is 97.44.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Dakota County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Dakota County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Dakota County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 14th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF DAWES COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Dawes County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the

county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Dawes County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented

utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 16.91.
3. That the Price Related Differential for the Residential Class of Property is 104.17.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 96%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 25.38.
8. That the Price Related Differential for the Commercial Class of property is 106.59.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 74%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 26.07.
13. That the Price Related Differential for the Agricultural Class of property is 106.58.



14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Dawes County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Dawes County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Dawes County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 15th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF DAWSON COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 5, 1999

**APPEARANCES:**

For the County:      John Phillip Moore  
                             Dawson County Assessor  
                             700 North Washington Street  
                             Lexington, NE 68850

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Dawson County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Dawson County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

**II.**

## **REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb.

Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 99%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 16.57.
3. That the Price Related Differential is 103.16.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.

5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 91%.  
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 26.15.
10. That the Price Related Differential is 98.86.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 5% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 26.03, and the PRD will be 98.91.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 76%.  
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 22.82.
18. That the Price Related Differential is 102.56.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.



**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 1999.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be increased by 5%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, whether urban, suburban, rural, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, including mobile homes coded commercial.
5. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
6. That these Findings and Orders shall be served on the Dawson County Assessor, the Dawson County Clerk, the Chairperson of the Dawson County Board and the Dawson County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
7. That on or before June 5, 1999, the Dawson County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

8. That the Property Tax Administrator shall audit the records of the Dawson County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dawson County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 5th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

*Seal*

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	
OF THE EQUALIZATION	)	FINDINGS AND ORDERS
OF DEUEL COUNTY,	)	ADJUSTING VALUES
NEBRASKA	)	

Filed April 22, 1999

**APPEARANCES:**

For the County:	Robert A. Hayes
	Deuel County Assessor
	P.O. Box 527
	Chappell, NE 69129

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Deuel County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Deuel County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

**II.**

## **REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb.

Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 91%.  
This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 27.41.
3. That the Price Related Differential is 104.49.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.

5. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Rural Residential Subclass of property in the County, an increase in the amount of 20% must be made in order to bring the median indicated level of value of 79.92 to 95.91, the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. The Commission further finds that if such an increase is ordered, the median indicated level of value the Residential Class of property will be 94%, the COD will be 27.45, and the PRD will be 103.19.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

9. That the median indicated level of value for the Commercial Class of property is 100%.  
This level is within the acceptable range set by state law.
10. That the Coefficient of Dispersion is 14.73.
11. That the Price Related Differential is 98.10.
12. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

13. That the quality of the assessment practices of the County for this class of property are appropriate, as shown by the COD and the PRD.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

14. That the median indicated level of value for the Agricultural Class of property is 78%.  
This level is within the acceptable range set by state law.
15. That the Coefficient of Dispersion is 17.29.
16. That the Price Related Differential is 103.85.
17. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
18. That the quality of the assessment practices of the County for this class of property are appropriate, as shown by the COD. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the PRD.
19. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
20. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

**VII.  
CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Rural Residential Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 20%.
2. That this ordered adjustment shall be applied to all rural residential real property in the County, including both land and improvements.
3. That the ordered adjustment shall be applied to all residential real property in the County, when that property is rural, which includes agricultural home sites.
4. That the ordered adjustment shall be applied to rural mobile homes.
5. That these Findings and Orders shall be served on the Deuel County Assessor, the Deuel County Clerk, the Chairperson of the Deuel County Board and the Deuel County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
6. That on or before June 5, 1999, the Deuel County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
7. That the Property Tax Administrator shall audit the records of the Deuel County Assessor



to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

8. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Deuel County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 22nd day of April, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

*Seal*

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF DIXON COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Dixon County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Dixon County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-

5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 19.58.
3. That the Price Related Differential for the Residential Class of Property is 104.55.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 92%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 29.61.
8. That the Price Related Differential for the Commercial Class of property is 110.47.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 78%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 21.82.
13. That the Price Related Differential for the Agricultural Class of property is 107.04.

14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Dixon County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Dixon County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Dixon County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 15th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF DODGE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed April 23, 1999

**APPEARANCES:**

For the County: Kathleen Reeves  
Assessing Officer for Dodge County  
435 North Park Avenue  
Fremont, NE 68025

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Dodge County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Dodge County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the



counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 93%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 16.95.
3. That the Price Related Differential is 103.23.

4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the suburban residential subclass of property in the County, an increase in the amount of 6%, from 90.50 to 95.93, must be made in order to bring the median indicated level of value to the midpoint, which is 96%, of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. That in order to make the proposed assessment just and equitable for the rural residential subclass of property in the County, an increase in the amount of 52%, from 63.38 to 96.34, must be made in order to bring the median indicated level of value to the midpoint, which is 96%, of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
9. The Commission further finds that if such increases are ordered, the median indicated level of value the Residential Class of property will be 93%, the COD will be 17.82, and the PRD will be 103.23.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

10. That the median indicated level of value for the Commercial Class of property is 93%.  
This level is within the acceptable range set by state law.
11. That the Coefficient of Dispersion is 24.80.
12. That the Price Related Differential is 92.86.
13. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
14. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.
15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

17. That the median indicated level of value for the Agricultural Class of property is 75%.  
This level is within the acceptable range set by state law.
18. That the Coefficient of Dispersion is 22.57.
19. That the Price Related Differential is 101.35.

20. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
21. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD.
22. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
23. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **VII. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Suburban Residential Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be raised by 6%.
2. That the value of the Rural Residential Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be raised by 52%.
3. That these ordered adjustments shall be applied to all rural and suburban residential real property in the County, including both land and improvements.
4. That the ordered adjustments shall be applied to all residential real property in the County, whether that property is suburban or rural, which includes agricultural home sites.
5. That the ordered adjustments shall be applied to all rural and suburban residential real property in the County, including property that is an improvement to recreational property.
6. That the ordered adjustments shall be applied to rural and suburban mobile homes.

7. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 1999.
8. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
9. That these Findings and Orders shall be served on the Assessing Officer for Dodge County, the Dodge County Clerk, the Chairperson of the Dodge County Board and the Dodge County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
10. That on or before June 5, 1999, the Assessing Officer for Dodge County shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That the Property Tax Administrator shall audit the records of the Assessing Officer for Dodge County to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
12. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dodge County, as

required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 23rd day of April, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	
OF THE EQUALIZATION	)	<b>FINDINGS AND ORDERS</b>
OF DOUGLAS COUNTY,	)	<b>ADJUSTING VALUES</b>
NEBRASKA	)	

Filed May 13, 1999

**APPEARANCES:**

For the County:	Roger Morrissey Douglas County Assessor 1819 Farnam Street Omaha, NE 68183
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**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Douglas County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Douglas County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

**II.**



## **REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb.

Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 89%.  
This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 3.17.
3. That the Price Related Differential is 100.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.

5. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Residential Class of property in the County, an increase must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). These increases are as follows: urban, increase by 8%, from 89.03 to 96.15; rural, increase by 8%, from 89.03 to 96.15; and suburban, increase by 5%, from 91.05 to 95.60.
8. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Residential Class of property will be 96%, the COD will be 3.08, and the PRD will be 100.00.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

9. That the median indicated level of value for the Commercial Class of property is 94%.  
This level is within the acceptable range set by state law.
10. That the Coefficient of Dispersion is 16.54.
11. That the Price Related Differential is 105.81.
12. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

13. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
14. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
15. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

16. That there are no reported sales or related statistical studies for the Agricultural Class of property for the County since the entire county is subject to special agricultural valuation (greenbelt).

**V.  
CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a

percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Residential Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the urban subclass be increased by 8%, that the rural subclass be increased by 8%, and that the suburban subclass be increased by 5%.
2. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements.
3. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is urban, suburban or rural.
4. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is an improvement to agricultural real property, farm sites, or recreational property.
5. That the ordered adjustment shall be applied to mobile homes.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 1999.
7. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
8. That these Findings and Orders shall be served on the Douglas County Assessor, the Douglas County Clerk, the Chairperson of the Douglas County Board and the Douglas

County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

9. That on or before June 5, 1999, the Douglas County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That the Property Tax Administrator shall audit the records of the Douglas County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Douglas County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF DUNDY COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 13, 1999

**APPEARANCES:**

For the County:        Joanna Niblack  
                              Dundy County Assessor  
                              P.O. Box 487  
                              Benkelman, NE 69021-0487

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Dundy County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Dundy County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the



counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 91%.  
This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 17.84.
3. That the Price Related Differential is 103.26.

4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Residential Subclass of property in the city of Haggler, an increase in the amount of 12% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range, 96%, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. That in order to make the proposed assessment just and equitable for the Rural Residential Subclass of property in the County, an increase in the amount of 6% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range, 96%, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
9. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Residential Class of property will be 96%, the COD will be 17.09, and the PRD will be 103.16.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

10. That the median indicated level of value for the Commercial Class of property is 96%.  
This level is within the acceptable range set by state law.
11. That the Coefficient of Dispersion is 17.80.
12. That the Price Related Differential is 105.75.
13. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
14. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
16. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

17. That the median indicated level of value for the Agricultural Class of property is 80%.  
This level is within the acceptable range set by state law.
18. That the Coefficient of Dispersion is 13.11.
19. That the Price Related Differential is 108.22.

20. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
21. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
22. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
23. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Residential Subclass of property of the city of Haigler be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 12%.
2. That the value of the Rural Residential Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 6%.
3. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all residential real property in the County, including rural.
5. That the ordered adjustment shall be applied to all residential real property in the County, including agricultural home sites and mobile homes.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 1999.

7. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
8. That these Findings and Orders shall be served on the Dundy County Assessor, the Dundy County Clerk, the Chairperson of the Dundy County Board and the Dundy County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
9. That on or before June 5, 1999, the Dundy County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That the Property Tax Administrator shall audit the records of the Dundy County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
11. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dundy County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF FILLMORE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Fillmore County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.



Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Fillmore County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-

5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 16.56.
3. That the Price Related Differential for the Residential Class of Property is 102.22.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 99%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 16.83.
8. That the Price Related Differential for the Commercial Class of property is 104.44.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 75%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 16.60.
13. That the Price Related Differential for the Agricultural Class of property is 105.63.

14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Fillmore County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Fillmore County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Fillmore County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 15th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF FRANKLIN COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 5, 1999

**APPEARANCES:**

For the County:      Ruth Jackson  
                             Franklin County Assessor  
                             P.O. Box 183  
                             Franklin, NE 68939

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Franklin County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Franklin County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 97%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 21.48.
3. That the Price Related Differential is 109.68.

4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 103%.  
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 28.97.
10. That the Price Related Differential is 121.95.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.



13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, a decrease in the amount of 7% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 28.89, and the PRD will be 122.37.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 76%.  
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 16.89.
18. That the Price Related Differential is 101.33.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.

**V.  
CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 1999.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be decreased by 7%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.

4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban, rural, including mobile homes.
5. That these Findings and Orders shall be served on the Franklin County Assessor, the Franklin County Clerk, the Chairperson of the Franklin County Board and the Franklin County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
6. That on or before June 5, 1999, the Franklin County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
7. That the Property Tax Administrator shall audit the records of the Franklin County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
8. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Franklin County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 5th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

*Seal*

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF FRONTIER COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Frontier County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the

county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Frontier County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented

utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 17.91.
3. That the Price Related Differential for the Residential Class of Property is 105.21.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 93%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 16.52.
8. That the Price Related Differential for the Commercial Class of property is 88.89.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 20.83.
13. That the Price Related Differential for the Agricultural Class of property is 93.90.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.

15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Frontier County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Frontier County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Frontier County be notified of this decision forthwith, as required by Neb.



Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF FURNAS COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Furnas County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Fumas County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 15.61.
3. That the Price Related Differential for the Residential Class of Property is 104.44.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 13.18.
8. That the Price Related Differential for the Commercial Class of property is 95.10.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

11. That the median indicated level of value for the Agricultural Class of property is 75%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 17.55.
13. That the Price Related Differential for the Agricultural Class of property is 100.00.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Furnas County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Furnas County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Furnas County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	<b>FINDINGS AND ORDERS</b>
OF THE EQUALIZATION	)	<b>(NO ADJUSTMENT TO VALUES</b>
OF GAGE COUNTY,	)	<b>DUE TO AREA 8 AGRICULTURAL</b>
NEBRASKA	)	<b>AND HORTICULTURAL LAND</b>
	)	<b>VALUATION BOARD ACTION)</b>

Filed May 6, 1999

**APPEARANCES:**

For the County:	Curtis Spilker
	Gage County Assessor
	612 Grant Street
	Beatrice, NE 68310

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Gage County for tax year 1999 can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required, as action by the Area 8 Agricultural and Horticultural Land Valuation Board brought the median indicated level of value of the Agricultural Class of property within the acceptable range.

**I.  
REPORTS AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Gage County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and

Review Commission (“Commission”) and further has certified her opinion regarding the level of value and quality of assessments for the County. Further, she has certified an Amended Report and Opinion indicating final statistics as a result of the action of the Area 8 Agricultural and Horticultural Land Valuation Board.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Nebr. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Nebr. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Industrial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Industrial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.



### **III. DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports and amended ratios studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

#### **A.**

**RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 98%.  
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 10.45.
3. That the Price Related Differential is 102.11.
4. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.  
COMMERCIAL CLASS OF PROPERTY**

7. That the median indicated level of value for the Commercial Class of property is 100%.  
This level is within the acceptable range.
8. That the Coefficient of Dispersion is 12.14.
9. That the Price Related Differential is 107.69.
10. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.

11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

13. That the median indicated level of value for the Agricultural Class of property was 71% before the Area 8 Agricultural and Horticultural Land Valuation Board action. This level is not within the acceptable range.
14. That the Coefficient of Dispersion was 20.56.
15. That the Price Related Differential was 104.41.
16. That the Area 8 Agricultural and Horticultural Land Valuation Board ordered increases in value for some of the agricultural land subclasses in Gage County for tax year 1999.
17. That after such Area 8 Agricultural and Horticultural Land Valuation Board action, the median indicated level of value for the agricultural class of property is 74.
18. That after such Area 8 Agricultural and Horticultural Land Valuation Board action, the Coefficient of Dispersion is 21.20.
19. That after such Area 8 Agricultural and Horticultural Land Valuation Board action, the Price Related Differential is 104.05.

20. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary, as action by the Area 8 Agricultural and Horticultural Land Valuation Board brought the median indicated level of value of agricultural property within the acceptable range.

## **V. CONCLUSIONS OF LAW**

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Gage County for tax year 1999, as action by the Area 8

Agricultural and Horticultural Land Valuation Board brought the median indicated level of value of agricultural property within the acceptable range.

2. That these Findings and Orders shall be served on the Gage County Assessor, the Gage County Clerk, the Chairperson of the Gage County Board and the Gage County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 1999, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 6th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF GARDEN COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Garden County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Garden County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 22.13.
3. That the Price Related Differential for the Residential Class of Property is 108.14.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 16.23.
8. That the Price Related Differential for the Commercial Class of property is 96.67.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 78%.



12. That the Coefficient of Dispersion for the Agricultural Class of property is 17.50.
13. That the Price Related Differential for the Agricultural Class of property is 118.46.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Garden County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Garden County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Garden County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF GARFIELD COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Garfield County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Garfield County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 6.71.
3. That the Price Related Differential for the Residential Class of Property is 102.08.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 99%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 3.82.
8. That the Price Related Differential for the Commercial Class of property is 101.02.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 76%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 14.00.
13. That the Price Related Differential for the Agricultural Class of property is 97.37.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Garfield County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Garfield County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Garfield County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF GOSPER COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Gosper County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.



Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Gosper County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 5.16.
3. That the Price Related Differential for the Residential Class of Property is 100.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 1.55.
8. That the Price Related Differential for the Commercial Class of property is 100.00.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 74%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 13.43.
13. That the Price Related Differential for the Agricultural Class of property is 105.71.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Gosper County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Gosper County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Gosper County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	
OF THE EQUALIZATION	)	<b>FINDINGS AND ORDER</b>
OF GRANT COUNTY,	)	<b>(No Show Cause Hearing)</b>
NEBRASKA	)	

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Grant County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Grant County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 10.14.
3. That the Price Related Differential for the Residential Class of Property is 114.81.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. The information available at this time is insufficient to calculate the level of value and other statistical measures for the Commercial Class of property. Until additional information is presented, it is presumed that the County has valued this class of property in accordance with Nebraska law.
7. That the median indicated level of value for the Agricultural Class of property is 77%.
8. That the Coefficient of Dispersion for the Agricultural Class of property is 23.47.
9. That the Price Related Differential for the Agricultural Class of property is 123.81.

10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
11. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Grant County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Grant County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Grant County be notified of this decision forthwith, as required by Neb. Rev.



Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 7th day of May, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF GREELEY COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed April 29, 1999

**APPEARANCES:**

For the County:      Charlotte Murphy  
                             Greeley County Assessor  
                             P.O. Box 247  
                             Greeley, NE 68842

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Greeley County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Greeley County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 92%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 29.03.

3. That the Price Related Differential is 115.12.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 89%.  
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 37.22.
10. That the Price Related Differential is 141.18.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.

13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 8% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 37.27, and the PRD will be 140.54.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 77%.  
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 21.40.
18. That the Price Related Differential is 101.30.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.

21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **VII. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 1999.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be raised by 8%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
6. That these Findings and Orders shall be served on the Greeley County Assessor, the Greeley County Clerk, the Chairperson of the Greeley County Board and the Greeley County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
7. That on or before June 5, 1999, the Greeley County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).



8. That the Property Tax Administrator shall audit the records of the Greeley County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Greeley County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 29th day of April, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF HALL COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 5, 1999

**APPEARANCES:**

For the County:      Jan Pelland  
                             Hall County Assessor  
                             121 South Pine Street  
                             Grand Island, NE 68801

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Hall County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial and Agricultural Classes of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Hall County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 94%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 15.12.

3. That the Price Related Differential is 101.08.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 90%.  
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 23.26.
10. That the Price Related Differential is 116.00.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Subclass of property of the City of Grand Island in the County, an increase in the amount of 9% must be made in order to bring the median indicated level of value of 88.26 to the midpoint of the acceptable range of 96 as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 23.46, and the PRD will be 114.63.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 68%.  
This level is not within the acceptable range set by state law.
16. That the Coefficient of Dispersion is 25.31.
17. That the Price Related Differential is 101.45.
18. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
19. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

20. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Agricultural Class of property, or a subclass thereof.
21. That in order to make the proposed assessment just and equitable for the Agricultural Class of property in the County, an increase in the amount of 13% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
22. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Agricultural Class of property will be 77%, the COD will be 25.25, and the PRD will be 100.00.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

3. That the level and quality of assessments within the County for the Agricultural Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Agricultural Class of property, or a subclass thereof.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 1999.
2. That the value of the Commercial Subclass of property of the City of Grand Island in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 9%.
3. That this ordered adjustment shall be applied to all commercial real property located in the City of Grand Island, including both land and improvements.
4. That the value of the Agricultural Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 77%), which requires that the class be increased by 13%.
5. That the ordered adjustment shall be applied to production land only, which does not include improvements to agricultural real property or farm sites.
6. That these Findings and Orders shall be served on the Hall County Assessor, the Hall County Clerk, the Chairperson of the Hall County Board and the Hall County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)



7. That on or before June 5, 1999, the Hall County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
8. That the Property Tax Administrator shall audit the records of the Hall County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Hall County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 5th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

*Seal*

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF HAMILTON COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Hamilton County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Hamilton County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 11.64.
3. That the Price Related Differential for the Residential Class of Property is 100.99.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 98%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 21.55.
8. That the Price Related Differential for the Commercial Class of property is 102.11.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 77%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 17.73.
13. That the Price Related Differential for the Agricultural Class of property is 103.95.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Hamilton County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Hamilton County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Hamilton County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF HARLAN COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Harlan County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Harlan County in compliance with that mandate.



### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 27.24.
3. That the Price Related Differential for the Residential Class of Property is 112.94.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 92%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 23.92.
8. That the Price Related Differential for the Commercial Class of property is 106.02.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 77%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 12.36.
13. That the Price Related Differential for the Agricultural Class of property is 101.30.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Harlan County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Harlan County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Harlan County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 14th day of May, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF HAYES COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Hayes County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Hayes County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 25.92.
3. That the Price Related Differential for the Residential Class of Property is 136.99.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 99%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 32.15.
8. That the Price Related Differential for the Commercial Class of property is 98.13.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 78%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 26.85.
13. That the Price Related Differential for the Agricultural Class of property is 100.00.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Hayes County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Hayes County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Hayes County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner



**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	<b>FINDINGS AND ORDER</b>
OF THE EQUALIZATION	)	<b>(No Show Cause Hearing)</b>
OF HITCHCOCK COUNTY,	)	
NEBRASKA	)	

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Hitchcock County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Hitchcock County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 13.24.
3. That the Price Related Differential for the Residential Class of Property is 101.09.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 93%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 33.78.
8. That the Price Related Differential for the Commercial Class of property is 117.65.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 78%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 17.76.
13. That the Price Related Differential for the Agricultural Class of property is 100.00.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Hitchcock County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Hitchcock County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Hitchcock County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	
OF THE EQUALIZATION	)	FINDINGS AND ORDERS
OF HOLT COUNTY,	)	ADJUSTING VALUES
NEBRASKA	)	

Filed April 22, 1999

**APPEARANCES:**

For the County:	Robert Bergman
	Holt County Assessor
	P.O. Box 487
	O'Neill, NE 68763

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Holt County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the residential class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Holt County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The appropriate range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The appropriate range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 91%.  
This level is not within the appropriate range set by state law.



2. That the Coefficient of Dispersion is 27.10.
3. That the Price Related Differential is 105.62.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Rural Residential Subclass of property in the County, an increase in the amount of 37% must be made in order to bring the median indicated level of value of 70.31 to the midpoint of the appropriate range, 96, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. That in order to make the proposed assessment just and equitable for the Suburban Residential Subclass of property in the County, an increase in the amount of 25% must be made in order to bring the median indicated level of value of 76.81 to the midpoint of the appropriate range, 96, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

9. The Commission further finds that if such an increase is ordered, the median indicated level of value the Residential Class of property will be 95%, the COD will be 25.95, and the PRD will be 105.38.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

10. That the median indicated level of value for the Commercial Class of property is 93%.  
This level is within the appropriate range set by state law.
11. That the Coefficient of Dispersion is 20 or less.
12. That the Price Related Differential is 98 to 103.
13. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
14. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.
15. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 78%.  
This level is within the appropriate range set by state law.
17. That the Coefficient of Dispersion is 21.64.
18. That the Price Related Differential is 108.11.

19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and the PRD.
21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

## **VII. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Rural Residential Class of property in the County be adjusted to the midpoint of the appropriate range (i.e., 96%), which requires that the subclass be raised by 37%.
2. That this ordered adjustment shall be applied to all rural residential real property in the County, including both land and improvements.

3. That the ordered adjustment shall be applied to all residential real property in the County, when that property is rural.
4. That the ordered adjustment shall be applied to all rural residential real property in the County, which includes agricultural home sites.
5. That the ordered adjustment shall be applied to rural mobile homes.
6. That the value of the Suburban Residential Class of property in the County be adjusted to the midpoint of the appropriate range (i.e., 96%), which requires that the subclass be raised by 25%.
7. That this ordered adjustment shall be applied to all suburban residential real property in the County, including both land and improvements.
8. That the ordered adjustment shall be applied to suburban mobile homes.
9. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 1999.
10. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
11. That these Findings and Orders shall be served on the Holt County Assessor, the Holt County Clerk, the Chairperson of the Holt County Board and the Holt County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

12. That on or before June 5, 1999, the Holt County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
13. That the Property Tax Administrator shall audit the records of the Holt County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
14. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Holt County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 22nd day of April, 1999.

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*Mark P. Reynolds, Chairman*

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*Janet L. Edwards, Commissioner*

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*Robert L. Hans, Commissioner*

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF HOOKER COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Hooker County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for

the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Hooker County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 18.41.
3. That the Price Related Differential for the Residential Class of Property is 107.89.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 93%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 30.60.
8. That the Price Related Differential for the Commercial Class of property is 95.88.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 74%.



12. That the Coefficient of Dispersion for the Agricultural Class of property is 13.91.
13. That the Price Related Differential for the Agricultural Class of property is 94.59.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Hooker County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Hooker County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Hooker County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF HOWARD COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 5, 1999

**APPEARANCES:**

For the County:       Dolores Heminger  
                          Deputy Howard County Assessor  
                          612 Indian Street, #10  
                          St. Paul, NE 68873

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Howard County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Howard County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 92%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 22.24.

3. That the Price Related Differential is 101.10.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 101%.  
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 25.85.
10. That the Price Related Differential is 119.77.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, a decrease in the amount of 5% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 25.84, and the PRD will be 119.51.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 77%.  
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 25.47.
18. That the Price Related Differential is 101.28.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

## **VI.**



**ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 1999.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the Commercial Class be decreased by 5%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to all commercial real property in the County, including commercial mobile homes and multi-family units.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
7. That these Findings and Orders shall be served on the Howard County Assessor, the Howard County Clerk, the Chairperson of the Howard County Board and the Howard County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

8. That on or before June 5, 1999, the Howard County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That the Property Tax Administrator shall audit the records of the Howard County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Howard County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 5th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF JEFFERSON COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Jefferson County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Jefferson County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 8.15.
3. That the Price Related Differential for the Residential Class of Property is 101.04.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 99%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 21.24.
8. That the Price Related Differential for the Commercial Class of property is 112.94.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 75%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 13.36.
13. That the Price Related Differential for the Agricultural Class of property is 102.67.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Jefferson County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Jefferson County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Jefferson County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF JOHNSON COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 13, 1999

**APPEARANCES:**

For the County: Karen Koehler  
Johnson County Assessor  
P.O. Box 356  
Tecumseh, NE 68450

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Johnson County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Johnson County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.



## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 103%.  
This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 12.66.

3. That the Price Related Differential is 102.86.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property, based on statistical profile produced using the Property Tax Division sales database sales from January 1, 1998, through December 31, 1998.
5. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Residential Class of property in the County, a decrease in the amount of 6% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Residential Class of property will be 96%, the COD will be 12.77, and the PRD will be 103.06.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

9. That the median indicated level of value for the Commercial Class of property is 100%.  
This level is within the acceptable range set by state law.

10. That the Coefficient of Dispersion is 17.01.
11. That the Price Related Differential is 106.86.
12. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
13. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
14. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
15. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 75%.  
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 23.64.
18. That the Price Related Differential is 104.17.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

## **VI.**

**ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Residential Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be decreased by 6%.
2. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements.
3. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is urban, suburban or rural.
4. That the ordered adjustment shall be applied to all residential real property in the County, including agricultural home sites, mobile homes or recreational property.
5. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 1999.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
7. That these Findings and Orders shall be served on the Johnson County Assessor, the Johnson County Clerk, the Chairperson of the Johnson County Board and the Johnson County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

8. That on or before June 5, 1999, the Johnson County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That the Property Tax Administrator shall audit the records of the Johnson County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Johnson County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

*Seal*

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF KEARNEY COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Kearney County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.



Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Kearney County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 20.25.
3. That the Price Related Differential for the Residential Class of Property is 103.13.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 11.65.
8. That the Price Related Differential for the Commercial Class of property is 111.36.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 75%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 14.53.
13. That the Price Related Differential for the Agricultural Class of property is 101.35.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Kearney County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Kearney County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Kearney County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF KEITH COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Keith County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Keith County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 21.88.
3. That the Price Related Differential for the Residential Class of Property is 102.20.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 94%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 17.02.
8. That the Price Related Differential for the Commercial Class of property is 109.41.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 76%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 17.68.
13. That the Price Related Differential for the Agricultural Class of property is 100.00.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Keith County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Keith County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Keith County be notified of this decision forthwith, as required by Neb. Rev.



Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	
OF THE EQUALIZATION	)	<b>FINDINGS AND ORDERS</b>
OF KEYA PAHA COUNTY,	)	<b>(NO ADJUSTMENT TO VALUES)</b>
NEBRASKA	)	

Filed April 22, 1999

**APPEARANCES:**

For the County:	Karen Hallock Keya Paha County Assessor P.O. Box 349 Springview, NE 68778
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**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Keya Paha County for tax year 1999 can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required.

**I.  
REPORTS AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Keya Paha County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Nebr. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Nebr. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Industrial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Industrial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 100%.  
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 29.48.

3. That the Price Related Differential is 105.15.
4. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.  
COMMERCIAL CLASS OF PROPERTY**

7. That the statistical studies for the Commercial Class of property are based on insufficient sales to provide statistically reliable studies. And further that there is no other evidence before the Commission upon which the Commission may determine the indicated level of value for the Commercial Class of property.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Agricultural Class of property is 74%.  
This level is within the acceptable range.
9. That the Coefficient of Dispersion is 19.39.
10. That the Price Related Differential is 95.06.

11. That the quality of the assessment practices of the County for this class of property are appropriate for this class of property, as shown by the COD. That the quality of the assessment practices of the County for this class of property are not appropriate for this class of property, as shown by the PRD.
12. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
13. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Keya Paha County for tax year 1999.

2. That these Findings and Orders shall be served on the Keya Paha County Assessor, the Keya Paha County Clerk, the Chairperson of the Keya Paha County Board and the Keya Paha County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 1999, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 22nd day of April, 1999.

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*Mark P. Reynolds, Chairman*

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*Janet L. Edwards, Commissioner*

*Seal*

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*Robert L. Hans, Commissioner*

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF KIMBALL COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Kimball County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . .” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.



Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Kimball County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 11.28.
3. That the Price Related Differential for the Residential Class of Property is 101.02.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 100%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 21.97.
8. That the Price Related Differential for the Commercial Class of property is 112.22.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 75%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 15.33.
13. That the Price Related Differential for the Agricultural Class of property is 104.17.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Kimball County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Kimball County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Kimball County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF KNOX COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Knox County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Knox County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 27.45.
3. That the Price Related Differential for the Residential Class of Property is 112.50.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 96%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 23.42.
8. That the Price Related Differential for the Commercial Class of property is 113.25.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 76%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.29.
13. That the Price Related Differential for the Agricultural Class of property is 103.95.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Knox County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Knox County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Knox County be notified of this decision forthwith, as required by Neb. Rev.



Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	
OF THE EQUALIZATION	)	<b>FINDINGS AND ORDER</b>
OF LANCASTER COUNTY,	)	<b>(No Show Cause Hearing)</b>
NEBRASKA	)	

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Lancaster County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Lancaster County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 6.69.
3. That the Price Related Differential for the Residential Class of Property is 100.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 77%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 18.52.
8. That the Price Related Differential for the Commercial Class of property is 104.21.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That there are no reported sales or related statistical studies for the Agricultural Class of property for the County since the entire county is subject to special agricultural valuation (greenbelt).

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Lancaster County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Lancaster County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Lancaster County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 6th day of May, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF LINCOLN COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Lincoln County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Lincoln County in compliance with that mandate.



## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 14.10.
3. That the Price Related Differential for the Residential Class of Property is 104.21.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 100%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 21.53.
8. That the Price Related Differential for the Commercial Class of property is 104.04.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 75%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 28.71.
13. That the Price Related Differential for the Agricultural Class of property is 106.94.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Lincoln County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Lincoln County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Lincoln County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF LOGAN COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Logan County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Logan County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 15.41.
3. That the Price Related Differential for the Residential Class of Property is 98.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 98%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 1.28.
8. That the Price Related Differential for the Commercial Class of property is 101.03.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 80%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 14.71.
13. That the Price Related Differential for the Agricultural Class of property is 100.00.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Logan County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Logan County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Logan County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner



**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF LOUP COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Loup County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Loup County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 27.82.
3. That the Price Related Differential for the Residential Class of Property is 118.29.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 93%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 38.39.
8. That the Price Related Differential for the Commercial Class of property is 140.00.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 79%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 15.68.
13. That the Price Related Differential for the Agricultural Class of property is 106.41.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Loup County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Loup County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Loup County be notified of this decision forthwith, as required by Neb. Rev.

Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 16th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF MADISON COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed April 29, 1999

**APPEARANCES:**

For the County:      Ross Herian  
                             Madison County Assessor  
                             P.O. Box 250  
                             Madison, NE 68748

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Madison County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Residential Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Madison County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 91%.  
This level is not within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 14.60.



3. That the Price Related Differential is 102.25.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property are appropriate, as shown by the COD and/or the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that a just and equitable legal assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Residential Class of property, or a subclass thereof.
7. That in order to make the proposed assessment just and equitable for the Residential Class of property in the County, an increase in the amount of 5% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
8. The Commission further finds that if such an increase is ordered, the median indicated level of value the Residential Class of property will be 96%, the COD will be 14.41, and the PRD will be 103.23.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

9. That the median indicated level of value for the Commercial Class of property is 93%.  
This level is within the acceptable range set by state law.
10. That the Coefficient of Dispersion is 18.53.
11. That the Price Related Differential is 108.33.

12. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
13. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.
14. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
15. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 76%.  
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 22.63.
18. That the Price Related Differential is 105.41.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.

21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Residential Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Residential Class of property, or a subclass thereof.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Residential Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be raised by 5%.
2. That this ordered adjustment shall be applied to all residential real property in the County, including both land and improvements.

3. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is urban, suburban or rural.
4. That the ordered adjustment shall be applied to all residential real property in the County, whether that property is an improvement to agricultural real property, farm sites, or recreational property.
5. That the ordered adjustment shall exclude the Village of Battle Creek, Tilden Village, mobile homes and vacant property in Norfolk.
6. That these Findings and Orders shall be served on the Madison County Assessor, the Madison County Clerk, the Chairperson of the Madison County Board and the Madison County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
7. That on or before June 5, 1999, the Madison County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
8. That the Property Tax Administrator shall audit the records of the Madison County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Madison County, as

required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 29th day of April, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

*Seal*

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	
OF THE EQUALIZATION	)	<b>FINDINGS AND ORDER</b>
OF McPHERSON COUNTY,	)	<b>(No Show Cause Hearing)</b>
NEBRASKA	)	

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in McPherson County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for McPherson County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 5.97.
3. That the Price Related Differential for the Residential Class of Property is 96.77.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. The information available at this time is insufficient to calculate the level of value and other statistical measures for the Commercial Class of property. Until additional information is presented, it is presumed that the County has valued this class of property in accordance with Nebraska law.
7. That the median indicated level of value for the Agricultural Class of property is 77%.
8. That the Coefficient of Dispersion for the Agricultural Class of property is 17.13.
9. That the Price Related Differential for the Agricultural Class of property is 87.78 .



10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
11. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for McPherson County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of McPherson County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of McPherson County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 7th day of May, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	<b>AMENDED FINDINGS AND ORDER</b>
OF THE EQUALIZATION	)	<b>(No Show Cause Hearing)</b>
OF MERRICK COUNTY,	)	
NEBRASKA	)	

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Merrick County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Merrick County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 94%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 20.24.
3. That the Price Related Differential for the Residential Class of Property is 103.37.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 100%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 15.91.
8. That the Price Related Differential for the Commercial Class of property is 93.81.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 74%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 21.18.
13. That the Price Related Differential for the Agricultural Class of property is 98.67.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Merrick County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Merrick County for tax year 1999.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Merrick County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 29th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF MORRILL COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
(NO ADJUSTMENT TO VALUES)**

Filed April 23, 1999

**APPEARANCES:**

For the County: Sue Nussbaum  
Morrill County Assessor  
P.O. Box 868  
Bridgeport, NE 69336

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Morrill County for tax year 1999 can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required.

**I.**

**REPORTS AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Morrill County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.



## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Nebr. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Nebr. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Industrial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Industrial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 94%.  
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 22.20.

3. That the Price Related Differential is 108.14.
4. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

7. That the median indicated level of value for the Commercial Class of property is 95%.  
This level is within the acceptable range.
8. That the Coefficient of Dispersion is 19.00.
9. That the Price Related Differential is 116.87.
10. That the quality of the assessment practices of the County for this class of property are not appropriate for this class of property, as shown by the PRD.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

13. That the median indicated level of value for the Agricultural Class of property is 77%.  
This level is within the acceptable range.
14. That the Coefficient of Dispersion is 26.99.
15. That the Price Related Differential is 101.28.
16. That the quality of the assessment practices of the County for this class of property are not appropriate for this class of property, as shown by the COD.
17. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
18. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

**V.**  
**CONCLUSIONS OF LAW**

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the residential, commercial and agricultural classes of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a

percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Morrill County for tax year 1999.
2. That these Findings and Orders shall be served on the Morrill County Assessor, the Morrill County Clerk, the Chairperson of the Morrill County Board and the Morrill County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 1999, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 23rd day of April, 1999.

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*Mark P. Reynolds, Chairman*

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*Janet L. Edwards, Commissioner*

*Seal*

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*Robert L. Hans, Commissioner*

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF NANCE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 13, 1999

**APPEARANCES:**

For the County:      Joyce Mason-Newquist  
                             Nance County Assessor  
                             P.O. Box 338  
                             Fullerton, NE 68638

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Nance County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Nance County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 97%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 17.32.



3. That the Price Related Differential is 102.11.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 91%.  
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 27.31.
10. That the Price Related Differential is 111.36.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 5%, from 91 to 96, must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 27.18, and the PRD will be 110.87.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 77%.  
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 18.48.
18. That the Price Related Differential is 105.26.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
3. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 1999.
2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be increased by 5%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to all commercial real property in the County, including mobile homes coded commercial.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
7. That these Findings and Orders shall be served on the Nance County Assessor, the Nance County Clerk, the Chairperson of the Nance County Board and the Nance County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

8. That on or before June 5, 1999, the Nance County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That the Property Tax Administrator shall audit the records of the Nance County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Nance County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

*Seal*

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF NEMAHA COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Nemaha County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Nemaha County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 10.51.
3. That the Price Related Differential for the Residential Class of Property is 102.15.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 11.37.
8. That the Price Related Differential for the Commercial Class of property is 100.00.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 74%.



12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.70.
13. That the Price Related Differential for the Agricultural Class of property is 107.14.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Nemaha County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Nemaha County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Nemaha County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 19th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF NUCKOLLS COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Nuckolls County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Nuckolls County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 18.41.
3. That the Price Related Differential for the Residential Class of Property is 107.61.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 12.10.
8. That the Price Related Differential for the Commercial Class of property is 103.30.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 74%.

12. That the Coefficient of Dispersion for the Agricultural Class of property is 17.93.
13. That the Price Related Differential for the Agricultural Class of property is 104.11.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Nuckolls County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Nuckolls County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Nuckolls County be notified of this decision forthwith, as required by Neb.

Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 19th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	
OF THE EQUALIZATION	)	<b>FINDINGS AND ORDER</b>
OF OTOE COUNTY,	)	<b>(No Show Cause Hearing)</b>
NEBRASKA	)	

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Otoe County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.



Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Otoe County in compliance with that mandate.

## **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 10.13.
3. That the Price Related Differential for the Residential Class of Property is 100.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 98%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 13.03.
8. That the Price Related Differential for the Commercial Class of property is 104.40.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 75%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 19.01.
13. That the Price Related Differential for the Agricultural Class of property is 110.14.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Otoe County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Otoe County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor,

the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Otoe County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 6th day of May, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF PAWNEE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
(NO ADJUSTMENT TO VALUES)**

Filed May 13, 1999

**APPEARANCES:**

For the County:      Jonathan W. Bailey  
                         Pawnee County Assessor  
                         P.O. Box 467  
                         Pawnee City, NE 68420

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Pawnee County for tax year 1999 can be made without increasing or decreasing by a percentage the value of a class or subclass of property. Therefore, no adjustment by the Commission is required.

**I.**

**REPORTS AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Pawnee County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), and based on that abstract and other information available to her, has filed statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Nebr. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Nebr. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the Residential Class of property for the COD is between 0 and 15. The appropriate range for the Commercial, Industrial, Agricultural, and Recreational Classes of property for the COD is between 0 and 20. The appropriate range for the Residential, Commercial, Industrial, Agricultural, and Recreational Classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor, and other interested persons, establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 95%.  
This level is within the acceptable range.
2. That the Coefficient of Dispersion is 26.33.

3. That the Price Related Differential is 106.59.
4. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
5. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass or property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

7. That the median indicated level of value for the Commercial Class of property is 92%.  
This level is within the acceptable range.
8. That the Coefficient of Dispersion is 32.46.
9. That the Price Related Differential is 163.16.
10. That the quality of the assessment practices of the County for this class of property is not appropriate for this class of property, as shown by the COD and/or the PRD.
11. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).



12. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

13. That the median indicated level of value for the Agricultural Class of property is 75%.  
This level is within the acceptable range.
14. That the Coefficient of Dispersion is 19.40.
15. That the Price Related Differential is 101.30.
16. That the quality of the assessment practices of the County for this class of property is appropriate for this class of property, as shown by the COD and/or the PRD.

**V.**  
**CONCLUSIONS OF LAW**

The Commission must, and hereby does, conclude as a matter of law that while the assessments made for the Residential, Commercial and Agricultural Classes of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment promote equalization.

**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission be made to the values of any class or subclass of property in Pawnee County for tax year 1999.
2. That these Findings and Orders shall be served on the Pawnee County Assessor, the Pawnee County Clerk, the Chairperson of the Pawnee County Board and the Pawnee County Attorney, via Certified United States Mail, return receipt requested, on or before May 15, 1999, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 13th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

*Seal*

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF PERKINS COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Perkins County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Perkins County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-

5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 16.41.
3. That the Price Related Differential for the Residential Class of Property is 101.10.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 100%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 11.40.
8. That the Price Related Differential for the Commercial Class of property is 80.17.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 75%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 11.72.
13. That the Price Related Differential for the Agricultural Class of property is 98.70.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Perkins County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Perkins County for tax year 1999.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Perkins County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF PHELPS COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed April 29, 1999

**APPEARANCES:**

For the County:      Marilyn Manning  
                             Phelps County Assessor  
                             715 Fifth Avenue  
                             Holdrege, NE 68949

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Phelps County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Phelps County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.



## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 94%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 20.83.

3. That the Price Related Differential is 106.52.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 101%.  
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 23.12.
10. That the Price Related Differential is 111.24.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.

13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, a decrease in the amount of 5% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 23.35, and the PRD will be 112.94.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 74%.  
This level is within the acceptable range set by state law.
17. That the Coefficient of Dispersion is 15.31.
18. That the Price Related Differential is 102.74.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property are appropriate, as shown by the COD and/or the PRD.

**V.  
CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be lowered by 5%.
2. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
3. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
4. That these Findings and Orders shall be served on the Phelps County Assessor, the Phelps County Clerk, the Chairperson of the Phelps County Board and the Phelps County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

5. That on or before June 5, 1999, the Phelps County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
6. That the Property Tax Administrator shall audit the records of the Phelps County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
7. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Phelps County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 29th day of April, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF PIERCE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Pierce County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Pierce County in compliance with that mandate.



### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 14.74.
3. That the Price Related Differential for the Residential Class of Property is 103.19.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 20.38.
8. That the Price Related Differential for the Commercial Class of property is 100.00.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 14.13.
13. That the Price Related Differential for the Agricultural Class of property is 102.67.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Pierce County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Pierce County for tax year 1999.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Pierce County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF PLATTE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed April 29, 1999

**APPEARANCES:**

For the County:      Vanora Mulligan  
                             Platte County Assessor  
                             2610 - 14<sup>th</sup> Street  
                             Columbus, NE 68601

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Platte County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Platte County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 94%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 11.81.

3. That the Price Related Differential is 102.17.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property are appropriate, as shown by the COD and/or the PRD.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

6. That the median indicated level of value for the Commercial Class of property is 102%.  
This level is not within the acceptable range set by state law.
7. That the Coefficient of Dispersion is 14.50.
8. That the Price Related Differential is 100.95.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the quality of the assessment practices of the County for this class of property are appropriate, as shown by the COD and/or the PRD.
11. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.

12. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, a decrease in the amount of 5% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
13. The Commission further finds that if such a decrease is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 14.64, and the PRD will be 101.00.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

14. That the median indicated level of value for the Agricultural Class of property is 74%.  
This level is within the acceptable range set by state law.
15. That the Coefficient of Dispersion is 21.12.
16. That the Price Related Differential is 104.11.
17. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
18. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.
19. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).



20. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be lowered by 5%.
2. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
3. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
4. That these Findings and Orders shall be served on the Platte County Assessor, the Platte County Clerk, the Chairperson of the Platte County Board and the Platte County

Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

5. That on or before June 5, 1999, the Platte County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
6. That the Property Tax Administrator shall audit the records of the Platte County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
7. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Platte County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 29th day of April, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF POLK COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Polk County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Polk County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 21.00.
3. That the Price Related Differential for the Residential Class of Property is 103.33.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 99%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 14.68.
8. That the Price Related Differential for the Commercial Class of property is 101.08.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.42.
13. That the Price Related Differential for the Agricultural Class of property is 104.00.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Polk County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Polk County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor,

the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Polk County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF RED WILLOW COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Red Willow County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.



Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Red Willow County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 22.52.
3. That the Price Related Differential for the Residential Class of Property is 108.05.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 20.58.
8. That the Price Related Differential for the Commercial Class of property is 100.00.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 77%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.70.
13. That the Price Related Differential for the Agricultural Class of property is 101.33.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Red Willow County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Red Willow County for tax year 1999.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Red Willow County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF RICHARDSON COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Richardson County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Richardson County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 14.41.
3. That the Price Related Differential for the Residential Class of Property is 103.19.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 96%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 16.07.
8. That the Price Related Differential for the Commercial Class of property is 103.23.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 75%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 19.68.
13. That the Price Related Differential for the Agricultural Class of property is 107.04.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Richardson County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Richardson County for tax year 1999.



2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Richardson County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF ROCK COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Rock County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Rock County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 14.23.
3. That the Price Related Differential for the Residential Class of Property is 102.13.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 100%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 17.44.
8. That the Price Related Differential for the Commercial Class of property is 98.04.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 29.89.
13. That the Price Related Differential for the Agricultural Class of property is 118.84.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Rock County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Rock County for tax year 1999.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Rock County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF SALINE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Saline County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Saline County in compliance with that mandate.



### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 95%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 9.13.
3. That the Price Related Differential for the Residential Class of Property is 100.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 14.52.
8. That the Price Related Differential for the Commercial Class of property is 102.15.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 77%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.27.
13. That the Price Related Differential for the Agricultural Class of property is 105.33.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Saline County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Saline County for tax year 1999.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Saline County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF SARPY COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed April 23, 1999

**APPEARANCES:**

For the County:      Dan Pittman  
                             Sarpy County Assessor  
                             1210 Golden Gate Drive  
                             Papillion, NE 68046

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Sarpy County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Sarpy County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 93%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 9.23.

3. That the Price Related Differential is 100.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property are appropriate, as shown by the COD and the PRD.
6. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

7. That the median indicated level of value for the Commercial Class of property is 91%.  
This level is not within the acceptable range set by state law.
8. That the Coefficient of Dispersion is 31.15.
9. That the Price Related Differential is 122.86.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and the PRD.
12. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.

13. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an increase in the amount of 5%, from 91, must be made in order to bring the median indicated level of value to the midpoint of the acceptable range, which is 96%, as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
14. The Commission further finds that if such an increase is ordered, the median indicated level of value the Commercial Class of property will be 96%, the COD will be 31.01, and the PRD will be 124.66.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

15. That there are no reported sales or related statistical studies for the Agricultural Class of property for the County since the entire county is subject to special agricultural valuation (greenbelt).

**VII.  
CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.



**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be raised by 5%.
2. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
3. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
4. That these Findings and Orders shall be served on the Sarpy County Assessor, the Sarpy County Clerk, the Chairperson of the Sarpy County Board and the Sarpy County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
5. That on or before June 5, 1999, the Sarpy County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
6. That the Property Tax Administrator shall audit the records of the Sarpy County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

7. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Sarpy County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 23rd day of April, 1999.

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*Mark P. Reynolds, Chairman*

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*Janet L. Edwards, Commissioner*

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*Robert L. Hans, Commissioner*

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF SAUNDERS COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 6, 1999

**APPEARANCES:**

For the County:      Betty V. Patzloff  
                             Saunders County Assessor  
                             433 North Chestnut Street  
                             Wahoo, NE 68066

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Saunders County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Agricultural Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Saunders County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 92%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 17.02.

3. That the Price Related Differential is 102.27.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 98%.  
This level is within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 24.15.
10. That the Price Related Differential is 102.04.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.

13. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
14. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Commercial Class of property, or a subclass thereof, is necessary.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

15. That the median indicated level of value for the Agricultural Class of property is 73%.  
This level is not within the acceptable range set by state law.
16. That the Coefficient of Dispersion is 23.37.
17. That the Price Related Differential is 110.00.
18. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
19. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
20. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Agricultural Class of property, or a subclass thereof.
21. That in order to make the proposed assessment just and equitable for the Agricultural Class of property in the County, an increase in the value of subclass Market Area 2 in the

amount of 8% must be made in order to bring the median indicated level of value of 71.15 to the midpoint 76.85 of the acceptable range of 77 as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

22. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Agricultural Class of property will be 75%, the COD will be 22.91, and the PRD will be 109.86.

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That while the assessments made for the Commercial Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
3. That the level and quality of assessments within the County for the Agricultural Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Agricultural Class of property, or a subclass thereof.



**VI.  
ORDER**

**IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 1999.
2. That no adjustment by a percentage by the Commission shall be made to the values of the Commercial Class of real property in the County, or a subclass thereof, for tax year 1999.
3. That the value of the Agricultural Subclass of Market Area 2 of property in the County be adjusted to the midpoint of the acceptable range (i.e., 77%), which requires that the subclass be increased by 8%.
4. That the ordered adjustment shall be applied to production land only, which does not include improvements to agricultural real property or farm sites.
5. That these Findings and Orders shall be served on the Saunders County Assessor, the Saunders County Clerk, the Chairperson of the Saunders County Board and the Saunders County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
6. That on or before June 5, 1999, the Saunders County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

7. That the Property Tax Administrator shall audit the records of the Saunders County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
8. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Saunders County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 6th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	
OF THE EQUALIZATION	)	<b>FINDINGS AND ORDERS</b>
OF SCOTTS BLUFF COUNTY,	)	<b>ADJUSTING VALUES</b>
NEBRASKA	)	

Filed April 22, 1999

**APPEARANCES:**

For the County:	Eunice Schoeneman
	Scotts Bluff County Assessor
	1825 Tenth Street
	Gering, NE 69341

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Scotts Bluff County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the commercial class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Scotts Bluff County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 97%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 14.37.

3. That the Price Related Differential is 105.38.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property are appropriate, as shown by the COD. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

7. That the median indicated level of value for the Commercial Class of property is 101%.  
This level is not within the acceptable range set by state law.
8. That the Coefficient of Dispersion is 24.24.
9. That the Price Related Differential is 109.38.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
11. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.

12. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
13. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, an adjustment must be made to urban, suburban and rural subclasses of the commercial class of property in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.): Urban--decrease 5%, from 101.34 to 96.28; Suburban--decrease 8%, from 104.75 to 96.37; and Rural--increase 21%, from 79.15 to 95.78.
14. The Commission further finds that if such an adjustment is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 24.40, and the PRD will be 109.78.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

15. That the median indicated level of value for the Agricultural Class of property is 78%.  
This level is within the acceptable range set by state law.
16. That the Coefficient of Dispersion is 26.13.
17. That the Price Related Differential is 105.13.
18. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.

19. That the quality of the assessment practices of the County for this class of property are not appropriate, as shown by the COD and/or the PRD.
20. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).

## **VII. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 1999.
2. That the value of the Urban Commercial Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be decreased by 5%.
3. That the value of the Suburban Commercial Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be decreased by 8%.



4. That the value of the Rural Commercial Subclass of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 21%.
5. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
6. That the ordered adjustment shall be applied to mobile homes, if commercial property.
7. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
8. That these Findings and Orders shall be served on the Scotts Bluff County Assessor, the Scotts Bluff County Clerk, the Chairperson of the Scotts Bluff County Board and the Scotts Bluff County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
9. That on or before June 5, 1999, the Scotts Bluff County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
10. That the Property Tax Administrator shall audit the records of the Scotts Bluff County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

11. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Scotts Bluff County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 22nd day of April, 1999.

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*Mark P. Reynolds, Chairman*

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*Janet L. Edwards, Commissioner*

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*Robert L. Hans, Commissioner*

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF SEWARD COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 5, 1999

**APPEARANCES:**

For the County: Marilyn Hladky  
Seward County Assessor  
529 Seward Street  
Seward, NE 68434

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Seward County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Seward County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the “Assessment/Sales Ratio”) for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the “quality” of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion (“COD”) and the Price Related Differential (“PRD”). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“... if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the

counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected” Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

“Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property.” Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 98%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 9.05.
3. That the Price Related Differential is 100.00.

4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

6. That the median indicated level of value for the Commercial Class of property is 91%.  
This level is not within the acceptable range set by state law.
7. That the Coefficient of Dispersion is 23.49.
8. That the Price Related Differential is 101.20.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
11. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.
12. That in order to make the proposed assessment just and equitable for the Commercial Subclass of property of the City of Seward in the County, an increase in the amount of 7%, from 89.38 to 95.63, must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

13. The Commission further finds that if such an increase is ordered, the median indicated level of value of the Commercial Class of property will be 95%, the COD will be 22.71, and the PRD will be 100.00.

**C.  
AGRICULTURAL CLASS OF PROPERTY**

14. That the median indicated level of value for the Agricultural Class of property is 75%.  
This level is within the acceptable range set by state law.
15. That the Coefficient of Dispersion is 22.88.
16. That the Price Related Differential is 104.17.
17. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
18. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
19. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
20. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary.

**V.  
CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.
2. That while the assessments made for the Agricultural Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That the value of the Commercial Subclass of property of the City of Seward in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the subclass be increased by 7%, from 89.38 to 95.63.
2. That this ordered adjustment shall be applied to all commercial real property in the City of Seward, including both land and improvements.
3. That the ordered adjustment shall be applied to all commercial real property in the City of Seward, including mobile homes coded commercial.
4. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
5. That these Findings and Orders shall be served on the Seward County Assessor, the Seward County Clerk, the Chairperson of the Seward County Board and the Seward County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)



6. That on or before June 5, 1999, the Seward County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
7. That the Property Tax Administrator shall audit the records of the Seward County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
8. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Seward County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 5th day of May, 1999.

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*Mark P. Reynolds*, Chairman

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*Janet L. Edwards*, Commissioner

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*Robert L. Hans*, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF SHERIDAN COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Sheridan County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“... if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev.

Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Sheridan County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.
2. That the Coefficient of Dispersion for the Residential Class of Property is 29.34.
3. That the Price Related Differential for the Residential Class of Property is 113.95.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 92%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 32.74.
8. That the Price Related Differential for the Commercial Class of property is 118.52.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.

10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 79%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.46.
13. That the Price Related Differential for the Agricultural Class of property is 115.38.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Sheridan County for tax year 1999.

### **ORDER**

#### **IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Sheridan County for tax year 1999.

2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Sheridan County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF SHERMAN COUNTY,  
NEBRASKA

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**FINDINGS AND ORDERS  
ADJUSTING VALUES**

Filed May 5, 1999

**APPEARANCES:**

For the County: Carolyn Sekutera  
Assessing Officer for Sherman County  
P.O. Box 66  
Loup City, NE 68853

**SUMMARY OF DECISION**

The Commission finds that a just and equitable assessment of the real property in Sherman County for tax year 1999 cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property. The Commission therefore orders an adjustment to the Commercial Class of property within the County.

**I.  
REPORT AND OPINION  
OF THE PROPERTY TAX ADMINISTRATOR**

Sherman County ("County"), as required by Neb. Rev. Stat. §77-1514 (1998 Cum. Supp.), timely filed its Abstract of Assessment for 1999. The Property Tax Administrator, pursuant to Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), based on that abstract and other information available to her, has filed certain statistical and narrative reports with the Nebraska Tax Equalization and Review Commission ("Commission") and further has certified her opinion regarding the level of value and quality of assessments for the County.

## **II. REVIEW OF ASSESSMENT PRACTICES**

The acceptable range for the median indicated level of value (also known as the "Assessment/Sales Ratio") for the Residential and Commercial Classes of property is between 92% and 100%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.). The acceptable range for the Agricultural Class of property is between 74% and 80%. Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).

The uniformity and proportionality of assessments (the "quality" of assessments), under professionally accepted mass appraisal methods, are measured through the use of the Coefficient of Dispersion ("COD") and the Price Related Differential ("PRD"). The appropriate range for the residential class of property for the COD is between 0 and 15. The appropriate range for the commercial, industrial, agricultural, and recreational classes of property for the COD is between 0 and 20. The appropriate range for the residential, commercial, industrial, agricultural, and recreational classes of property for the PRD, is between .98 and 1.03. These professionally accepted mass appraisal standards have been recognized by the Commission in its General Order Number 6, which was adopted in accordance with the Public Meeting Statutes of the State of Nebraska (Neb. Rev. Stat. §84-1408, *et seq.*), on December 20, 1996.

## **III. DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just and equitable assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the



counties which it deems either undervalued or overvalued . . . " Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

"The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization . . . the order shall specify the percentage increase or decrease and the class or subclass of property affected or the corrections or adjustments to be made to the class or subclass of property affected" Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)

"Such increase or decrease shall be made by a percentage and shall result in an average level of assessment for the class or subclass adjusted at seventy-seven percent of actual value for agricultural land and ninety-six percent of actual value for nonagricultural property." Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.)

#### **IV. FINDINGS OF FACT**

The evidence before the Commission, consisting of the information of which the Commission took notice, the ratio studies and narrative reports of the Property Tax Administrator, and the testimony and related evidence of the County Assessor and other interested persons establishes the following:

##### **A. RESIDENTIAL CLASS OF PROPERTY**

1. That the median indicated level of value for the Residential Class of property is 93%.  
This level is within the acceptable range set by state law.
2. That the Coefficient of Dispersion is 27.16,

3. That the Price Related Differential is 107.95.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
6. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of the Residential Class of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
7. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Residential Class of property, or a subclass thereof, is necessary.

**B.**  
**COMMERCIAL CLASS OF PROPERTY**

8. That the median indicated level of value for the Commercial Class of property is 116%.  
This level is not within the acceptable range set by state law.
9. That the Coefficient of Dispersion is 22.77.
10. That the Price Related Differential is 108.18.
11. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
12. That the quality of the assessment practices of the County for this class of property is not appropriate, as shown by the COD and/or the PRD.
13. That therefore the Commission, based on the record before it, finds and determines that a just and equitable assessment of the property in the County cannot be made without increasing or decreasing by a percentage the value of the Commercial Class of property, or a subclass thereof.

14. That in order to make the proposed assessment just and equitable for the Commercial Class of property in the County, a decrease in the amount of 17% must be made in order to bring the median indicated level of value to the midpoint of the acceptable range as required by Neb. Rev. Stat. §77-5023 (1998 Cum. Supp.).
15. The Commission further finds that if such a decrease is ordered, the median indicated level of value of the Commercial Class of property will be 96%, the COD will be 22.83, and the PRD will be 107.69.

**C.**  
**AGRICULTURAL CLASS OF PROPERTY**

16. That the median indicated level of value for the Agricultural Class of property is 76%.  
This level is within the acceptable range set by state law,
17. That the Coefficient of Dispersion is 14.17.
18. That the Price Related Differential is 101.33.
19. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
20. That the quality of the assessment practices of the County for this class of property is appropriate, as shown by the COD and/or the PRD.

21. That the problems shown by the statistical studies are not problems which can be resolved by an adjustment by a percentage to a class or subclass of property as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.).
22. That therefore the Commission, based on the record before it, finds and determines that no increase or decrease by a percentage of the value of the Agricultural Class of property, or a subclass thereof, is necessary

## **V. CONCLUSIONS OF LAW**

The Commission, from the record before it, must and hereby does conclude as a matter of law:

1. That while the assessments made for the Residential Class of property may, in some individual cases, result in assessments that are not just and equitable, an adjustment by a percentage to a class or subclass of property will neither address those particular cases, nor would such an adjustment achieve equalization.
2. That the level and quality of assessments within the County for the Commercial Class of property are not just and equitable, and therefore the Commission must issue an order adjusting the values of the Commercial Class of property, or a subclass thereof.

## **VI. ORDER**

### **IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:**

1. That no adjustment by a percentage by the Commission shall be made to the values of the Residential Class of real property in the County, or a subclass thereof, for tax year 1999.

2. That the value of the Commercial Class of property in the County be adjusted to the midpoint of the acceptable range (i.e., 96%), which requires that the class be decreased by 17%.
3. That this ordered adjustment shall be applied to all commercial real property in the County, including both land and improvements.
4. That the ordered adjustment shall be applied to all commercial real property in the County, whether that property is urban, suburban or rural.
5. That the ordered adjustment shall be applied to all commercial real property in the County, including commercial mobile homes.
6. That no adjustment by a percentage by the Commission shall be made to the values of the Agricultural Class of real property in the County, or a subclass thereof, for tax year 1999.
7. That these Findings and Orders shall be served on the Assessing Officer of Sherman County, the Sherman County Clerk, the Chairperson of the Sherman County Board and the Sherman County Attorney, on or before May 15, 1999, via Certified United States Mail, return receipt requested, as required by Neb. Rev. Stat. §77-5028 (1998 Cum. Supp.)
8. That on or before June 5, 1999, the Assessing Officer of Sherman County shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the specified changes have been made as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).
9. That the Property Tax Administrator shall audit the records of the Assessing Officer of Sherman County to determine whether this Order was implemented, as required by Neb.

Rev. Stat. §77-5029 (1998 Cum. Supp.).

10. That on or before August 1, 1999, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Sherman County, as required by Neb. Rev. Stat. §77-5029 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 5th day of May, 1999.

*Mark P. Reynolds*, Chairman

*Janet L. Edwards*, Commissioner

*Robert L. Hans*, Commissioner



**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF SIOUX COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Sioux County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if



the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Sioux County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 12.58.
3. That the Price Related Differential for the Residential Class of Property is 106.67.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 14.56.
8. That the Price Related Differential for the Commercial Class of property is 109.88.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 77%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 14.92.
13. That the Price Related Differential for the Agricultural Class of property is 104.05.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of

property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Sioux County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Sioux County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Sioux County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF STANTON COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Stanton County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage

if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Stanton County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 16.99.
3. That the Price Related Differential for the Residential Class of Property is 100.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 96%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 28.10.
8. That the Price Related Differential for the Commercial Class of property is 101.18.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 79%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 21.90.
13. That the Price Related Differential for the Agricultural Class of property is 103.95.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of

property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Stanton County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Stanton County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Stanton County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF THAYER COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Thayer County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage



if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Thayer County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 97%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 8.77.
3. That the Price Related Differential for the Residential Class of Property is 100.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 100%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 7.22.
8. That the Price Related Differential for the Commercial Class of property is 103.06.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 78%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 24.08.
13. That the Price Related Differential for the Agricultural Class of property is 105.00.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of

property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Thayer County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Thayer County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Thayer County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF THOMAS COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Thomas County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage

if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Thomas County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 96%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 22.00.
3. That the Price Related Differential for the Residential Class of Property is 118.52.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 24.11.
8. That the Price Related Differential for the Commercial Class of property is 102.47.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 75%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 20.04.
13. That the Price Related Differential for the Agricultural Class of property is 109.23.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of

property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Thomas County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Thomas County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Thomas County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF THURSTON COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER**  
**(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Thurston County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage



if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Thurston County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 92%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 14.46.
3. That the Price Related Differential for the Residential Class of Property is 103.37.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 95%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 14.96.
8. That the Price Related Differential for the Commercial Class of property is 108.54.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 78%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 20.01.
13. That the Price Related Differential for the Agricultural Class of property is 108.00.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of

property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Thurston County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Thurston County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Thurston County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER	)	<b>AMENDED FINDINGS AND ORDER</b>
OF THE EQUALIZATION	)	<b>(No Show Cause Hearing)</b>
OF VALLEY COUNTY,	)	
NEBRASKA	)	

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Valley County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments.

This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Valley County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 93%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 16.01.
3. That the Price Related Differential for the Residential Class of Property is 104.35.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 101%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 22.97.
8. That the Price Related Differential for the Commercial Class of property is 105.15.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 77%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.68.
13. That the Price Related Differential for the Agricultural Class of property is 101.30.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of

property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Valley County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Valley County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Valley County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 29th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF WASHINGTON COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Washington County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage



if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Washington County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 14.55.
3. That the Price Related Differential for the Residential Class of Property is 101.04.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 97%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 16.01.
8. That the Price Related Differential for the Commercial Class of property is 110.47.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That there are no reported sales or related statistical studies for the Agricultural Class of property for the County since the entire county is subject to special agricultural valuation (greenbelt).

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Washington County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Washington County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Washington County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 11th day of May, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF WAYNE COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Wayne County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage

if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Wayne County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 92%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 12.30.
3. That the Price Related Differential for the Residential Class of Property is 102.22.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 96%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 20.86.
8. That the Price Related Differential for the Commercial Class of property is 106.82.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 78%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 21.72.
13. That the Price Related Differential for the Agricultural Class of property is 106.76.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of

property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Wayne County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Wayne County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Wayne County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF WEBSTER COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Webster County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage



if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Webster County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 100%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 14.29.
3. That the Price Related Differential for the Residential Class of Property is 102.08.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 100%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 16.91.
8. That the Price Related Differential for the Commercial Class of property is 98.99.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 80%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 14.56.
13. That the Price Related Differential for the Agricultural Class of property is 101.27.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of

property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Webster County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Webster County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Webster County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF WHEELER COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Wheeler County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage

if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Wheeler County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 26.96.
3. That the Price Related Differential for the Residential Class of Property is 108.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. The information available at this time is insufficient to calculate the level of value and other statistical measures for the Commercial Class of property. Until additional information is presented, it is presumed that the County has valued this class of property in accordance with Nebraska law.
7. That the median indicated level of value for the Agricultural Class of property is 76%.
8. That the Coefficient of Dispersion for the Agricultural Class of property is 23.42.
9. That the Price Related Differential for the Agricultural Class of property is 102.67.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
11. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Wheeler County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Wheeler County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Wheeler County

be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 7th day of May, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF WHEELER COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in Wheeler County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage



if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for Wheeler County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 99%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 26.96.
3. That the Price Related Differential for the Residential Class of Property is 108.00.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. The information available at this time is insufficient to calculate the level of value and other statistical measures for the Commercial Class of property. Until additional information is presented, it is presumed that the County has valued this class of property in accordance with Nebraska law.
7. That the median indicated level of value for the Agricultural Class of property is 76%.
8. That the Coefficient of Dispersion for the Agricultural Class of property is 23.42.
9. That the Price Related Differential for the Agricultural Class of property is 102.67.
10. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
11. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for Wheeler County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of Wheeler County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of Wheeler County

be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 7th day of May, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner

**BEFORE THE NEBRASKA TAX EQUALIZATION  
AND REVIEW COMMISSION**

IN THE MATTER  
OF THE EQUALIZATION  
OF YORK COUNTY,  
NEBRASKA

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**FINDINGS AND ORDER  
(No Show Cause Hearing)**

**SUMMARY OF DECISION**

The Tax Equalization and Review Commission finds and determines that a just and equitable assessment of the real property in York County may be made without increasing or decreasing by a percentage the value of any class or subclass of property within the County.

**DUTIES OF THE COMMISSION**

“ . . . if the commission finds that a just, equitable, and legal assessment of the property in the state cannot be made without increasing or decreasing by a percentage the value of a class or subclass of property as returned by any county, the commission shall issue a notice to the counties which it deems either undervalued or overvalued . . . ” Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.)

“The commission shall, pursuant to section 77-5026, raise or lower the valuation of any class or subclass of property in a county when it is necessary to achieve equalization.” Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.)

**ANALYSIS**

The Tax Equalization and Review Commission (“Commission”) is authorized by the Nebraska Constitution, in Art. IV, Section 28, to review and equalize assessments of property for the purposes of taxation within the State. The Commission is specifically required by Neb. Rev. Stat. §77-5022 (1998 Cum. Supp.), to equalize the values of all real property as submitted by the county assessors on the abstracts of assessments. This equalization duty is performed by adjusting the values of classes or subclasses of property by a percentage

if the Commission finds that a just, equitable, and legal assessment of property subject to taxation cannot be made without such an adjustment. The decision as to whether a particular adjustment should be made must be based on the record before the Commission. Neb. Rev. Stat. §77-5018 (1998 Cum. Supp.).

The record before the Commission consists of certain information filed with the Commission by the Property Tax Administrator of the State of Nebraska. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.), requires that the Property Tax Administrator prepare statistical and narrative reports informing the Commission of the level of value and quality of assessment in each county. The Property Tax Administrator is also required to certify her opinion regarding the level of value and the quality of assessments in each county. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.) requires the Property Tax Administrator to employ those methods specified in Neb. Rev. Stat. §77-112 (1998 Cum. Supp.), the assessment/sales ratio study, studies of the assessment practices of a county, other statistical studies, and any other relevant matter. The Property Tax Administrator is required to file this information with the Commission on or before April 5, 1999. Neb. Rev. Stat. §77-5027 (1998 Cum. Supp.). The Property Tax Administrator has filed certain narrative reports and statistical studies for York County in compliance with that mandate.

### **FINDINGS OF FACT**

The Commission is bound to consider only that evidence which has been made a part of the record before it. No other information or evidence may be considered. Neb. Rev. Stat. §77-5016 (3) (Reissue 1996). The Commission may, however, evaluate the evidence presented utilizing its experience, technical competence, and specialized knowledge. Neb. Rev. Stat. §77-5016 (5) (1998 Cum. Supp.) From the pleadings and the evidence contained in the record before it, the Commission finds and determines as follows:

1. That the median indicated level of value for the Residential Class of property is 98%.

2. That the Coefficient of Dispersion for the Residential Class of Property is 8.51.
3. That the Price Related Differential for the Residential Class of Property is 102.06.
4. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Residential Class of property.
5. That a just and equitable assessment of the Residential Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
6. That the median indicated level of value for the Commercial Class of property is 100%.
7. That the Coefficient of Dispersion for the Commercial Class of property is 15.29.
8. That the Price Related Differential for the Commercial Class of property is 105.15.
9. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Commercial Class of property.
10. That a just and equitable assessment of the Commercial Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.
11. That the median indicated level of value for the Agricultural Class of property is 76%.
12. That the Coefficient of Dispersion for the Agricultural Class of property is 18.09.
13. That the Price Related Differential for the Agricultural Class of property is 105.99.
14. That the statistical studies of the quality of assessments are representative of the quality of assessments for the Agricultural Class of property.
15. That a just and equitable assessment of the Agricultural Class of property, or a subclass thereof, may be made without increasing or decreasing by a percentage the value of that class or a subclass thereof.

### **CONCLUSIONS OF LAW**

The Commission, having found and determined that a just and equitable assessment of property in the County may be made without increasing or decreasing by a percentage the value of a class or subclass of

property as returned by the County, concludes as a matter of law that no adjustment by class or subclass by a percentage need be made for York County for tax year 1999.

**ORDER**

**IT IS, THEREFORE ORDERED, ADJUDGED AND DECREED THAT:**

1. No show cause hearing be held as to the assessment practices of York County for tax year 1999.
2. That the Property Tax Administrator of the State of Nebraska, and the County Assessor, the County Clerk, the Chairman of the County Board of Equalization and the County Attorney of York County be notified of this decision forthwith, as required by Neb. Rev. Stat. §77-5026 (1998 Cum. Supp.).

**IT IS SO ORDERED.**

Dated this 20th day of April, 1999.

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Mark P. Reynolds, Chairman

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Janet L. Edwards, Commissioner

*Seal*

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Robert L. Hans, Commissioner